FOREWORD

This manual is issued to assist claimants in preparing mandated cost claims for submission to the State Controller's Office. The information contained in this manual is based on the State of California's statutes, regulations, and the parameters and guidelines (P's & G's) adopted by the Commission on State Mandates. Since each mandate is unique, it is imperative that claimants refer to the claiming instructions and P's & G's of each program for updated data on established policies, procedures, eligible reimbursable activities, and revised forms.

Questions concerning this manual may be emailed to LRSDAR@sco.ca.gov; you may call the Local Reimbursements Section (LRS) at (916) 324-5729 or write to the LRS at the address listed below.

State Controller's Office Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250

Prepared by the State Controller's Office Revised July 1, 2014